



# ACC 153 – Section 0C5, 0C7, and 0C8 Financial Accounting

(IAI Major: BUS 903: Financial Accounting)

## Course Syllabus Fall 2021

August 23 – December 15, 2021

Online

**Instructor: Leslie Van Wolvlear, EdD, CPA, CGMA, Professor and Co-Chair, Accounting  
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### I. Course Information

| <u>Prefix</u> | <u>Number</u> | <u>Name</u>                        | <u>Credit</u> | <u>Lecture</u> | <u>Lab</u> |
|---------------|---------------|------------------------------------|---------------|----------------|------------|
| ACC           | 153           | Principles of Financial Accounting | 4 hours       | 4 hours        | 0 hours    |

**II. Prerequisite:** None.

### III. Course Catalog Description

Course covers preparation and analysis of financial information using generally accepted accounting principles. Content includes the accounting cycle, financial statement preparation, merchandise accounting, internal controls, cash, receivables, inventory, payables, property, plant and equipment, intangible assets, liabilities, stockholders' equity, cash flow statement, and financial statement analysis.

### IV. Learning Objectives

At the conclusion of this course, students will be able to:

- Construct, interpret, and analyze the balance sheet, income statement, and cash flow statement.
- Prepare and analyze journal entries, adjusting entries, and closing entries to complete the accounting cycle.
- Prepare and analyze purchases and sales transactions for merchandising companies.
- Construct and interpret the multiple-step income statement.
- Prepare and interpret various inventory costing methods.
- Construct the bank reconciliation as well as the associated journal entries.
- Apply internal control principles to specific situations.
- Prepare and analyze receivables, including bad debts transactions.
- Prepare and interpret transactions related to the purchase, sale, and depreciation of fixed assets.

- Prepare and interpret transactions related to the purchase and amortization of intangible assets.
- Prepare and analyze transactions related to liabilities.
- Construct and analyze the stockholders' equity journal entries as well as the stockholders' equity section of the balance sheet.
- Utilize financial statement ratios to analyze the actual performance of various entities.

## **V. Academic Integrity and Student Conduct**

Students and employees at Oakton Community College are required to demonstrate academic integrity with Oakton's Code of Academic Conduct. This code prohibits:

- cheating,
- plagiarism (turning in work not written by you, or lacking proper citation),
- falsification and fabrication (lying or distorting the truth),
- helping others to cheat,
- unauthorized changes on official documents,
- pretending to be someone else or having someone else pretend to be you,
- making or accepting bribes, special favors, or threats, and
- any other behavior that violates academic integrity.

There are serious consequences to violations of the academic integrity policy. Oakton's policies and procedures provide students a fair hearing if a complaint is made against you. If you are found to have violated the policy, the minimum penalty is failure on the assignment and, a disciplinary record will be established and kept on file in the office of the Vice President for Student Affairs for a period of 3 years.

Please review the Code of Academic Conduct and the Code of Student Conduct, both located online at [www.oakton.edu/studentlife/student-handbook.pdf](http://www.oakton.edu/studentlife/student-handbook.pdf)

## **VI. Weekly Topical Outline**

See the calendar in D2L for specific assignment due dates and due times.

| <b>Weeks</b>                   | <b>Topics / Assignments</b>   | <b>Reading</b> | <b>Due Date</b> |
|--------------------------------|---|----------------|-----------------|
| <b>Week 1</b><br>(Aug 23 – 29) | <p><b>Getting Acquainted</b><br/><i>Homework:</i> Syllabus Scavenger Hunt Activities in D2L</p> <p><b>Chapter 1 -Business Decisions &amp; Financial Accounting</b></p> <ol style="list-style-type: none"> <li>1. Describe various organizational forms and business decision makers.</li> <li>2. Describe the purpose, structure, and content of the four basic financial statements.</li> <li>3. Explain how financial statements are used by decision makers.</li> <li>4. Describe factors that contribute to useful financial information.</li> </ol> <p><i>Homework:</i> Assignment and Chapter Quiz in D2L</p> | Chapter 1      | Aug 30          |
|                                |   |                |                 |

| Weeks                                     | Topics / Assignments   | Reading           | Due Date |
|---|--|-------------------|----------|
| <p><b>Week 2</b><br/>(Aug 30 – Sep 5)</p> | <p><b>Chapter 2 – The Balance Sheet</b></p> <ol style="list-style-type: none"> <li>1. Identify financial effects of common business activities that affect the balance sheet.</li> <li>2. Apply transaction analysis to accounting transactions.</li> <li>3. Use journal entries and T-accounts to show how transactions affect the balance sheet.</li> <li>4. Prepare a trial balance and a classified balance sheet.</li> <li>5. Interpret the balance sheet using the current ratio and an understanding of related concepts.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p> | Chapter 2         | Sep 6    |
| <p><b>Week 3</b><br/>(Sep 6 – 12)</p>     | <p><b>Chapter 3 – The Income Statement</b></p> <ol style="list-style-type: none"> <li>1. Describe common operating transactions, and select appropriate income statement account titles.</li> <li>2. Explain and apply the revenue and expense recognition principles.</li> <li>3. Analyze, record, and summarize the effects of operating transactions using the accounting equation, journal entries, and T-accounts.</li> <li>4. Prepare an unadjusted trial balance.</li> <li>5. Evaluate net profit margin.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>                 | Chapter 3         | Sep 13   |
| <p><b>Week 4</b><br/>(Sep 13 – 19)</p>    | <p><b>Chapter 4 – Adjustments, Financial Statements, and Financial Results</b></p> <ol style="list-style-type: none"> <li>1. Explain why adjustment are needed.</li> <li>2. Prepare adjustments needed at the end of the period.</li> <li>3. Prepare an adjusted trial balance.</li> <li>4. Prepare financial statements.</li> <li>5. Explain the closing process/</li> <li>6. Explain how adjustments affect financial results.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>   | Chapter 4         | Sep 20   |
| <p><b>Week 5</b><br/>(Sep 20 – 26)</p>    | <p><b>General Ledger Project and Exam 1:</b></p> <ul style="list-style-type: none"> <li>• The general ledger project is completed in Connect.</li> <li>• Exam is proctored and taken online through Honorlock. See notes in Section X below for more information.</li> <li>• Exam is 2 hours, 1 attempt, no retakes.</li> <li>• Only one exam can be completed late. Late submissions will be reduced 20% and are due by Oct 4.</li> </ul>   | Chapters<br>1 - 4 | Sep 27   |

| Weeks                                   | Topics / Assignments  | Reading   | Due Date |
|---|---|-----------|----------|
| <p><b>Week 6</b><br/>(Sep 27–Oct 3)</p> | <p><b>Chapter 5- Fraud, Internal Control, and Cash</b></p> <ol style="list-style-type: none"> <li>1. Define fraud and internal control.</li> <li>2. Explain common principles and limitations of internal control.</li> <li>3. Apply internal control principles to cash receipts and payments.</li> <li>4. Perform the key control of reconciling cash to bank statements.</li> <li>5. Explain the report of cash.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>   | Chapter 5 | Oct 4    |
| <p><b>Week 7</b><br/>(Oct 4 – 10)</p>   | <p><b>Chapter 6 – Merchandise Operations and the Multistep Income Statement</b></p> <ol style="list-style-type: none"> <li>1. Distinguish between service and merchandising operations.</li> <li>2. Explain the difference between periodic and perpetual inventory systems.</li> <li>3. Analyze purchase transactions under perpetual inventory system.</li> <li>4. Analyze sales transactions under perpetual inventory system.</li> <li>5. Analyze sales of bundled items under a perpetual inventory system.</li> <li>6. Prepare and analyze a merchandiser’s multistep income statement.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p> | Chapter 6 | Oct 11   |
| <p><b>Week 8</b><br/>(Oct 11 – 17)</p>  | <p><b>Chapter 7 – Inventory and Cost of Goods Sold</b></p> <ol style="list-style-type: none"> <li>1. Describe the issues in managing different types of inventory.</li> <li>2. Explain how to report inventory and cost of goods sold.</li> <li>3. Compute costs using four inventory costing methods.</li> <li>4. Report inventory at the lower of cost or market/net realizable value.</li> <li>5. Evaluate inventory management by computing and interpreting the inventory turnover ratio.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>  | Chapter 7 | Oct 18   |

| Weeks                                   | Topics / Assignments  | Reading        | Due Date |
|---|---|----------------|----------|
| <p><b>Week 9</b><br/>(Oct 18 – 24)</p>  | <p><b>Chapter 8 – Receivables, Bad Debt Expense, and Interest Revenue</b></p> <ol style="list-style-type: none"> <li>1. Describe the trade-offs of extending credit.</li> <li>2. Estimate and report the effects of uncollectible accounts.</li> <li>3. Compute and report interest on notes receivable.</li> <li>4. Compute and interpret the receivables turnover ratio.</li> <li>5. Record bad debts using the direct write-off method.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>  | Chapter 8      | Oct 25   |
| <p><b>Week 10</b><br/>(Oct 25 – 31)</p> | <p><b>General Ledger Project and Exam 2:</b></p> <ul style="list-style-type: none"> <li>• The general ledger project is completed in Connect.</li> <li>• Exam is proctored and taken online through Honorlock. See notes in Section X below for more information.</li> <li>• Exam is 2 hours, 1 attempt, no retakes.</li> <li>• Only one exam can be completed late. Late submissions will be reduced 20% and are due by Nov 8.</li> </ul>  | Chapters 5 - 8 | Nov 1    |
| <p><b>Week 11</b><br/>(Nov 1 – 7)</p>   | <p><b>Chapter 9 – Long-Lived Tangible and Intangible Assets</b></p> <ol style="list-style-type: none"> <li>1. Define, classify, and explain the nature of long-lived assets.</li> <li>2. Apply the cost principle to the acquisition of long-lived assets.</li> <li>3. Apply various depreciation methods as economic benefits are used up over time.</li> <li>4. Explain the effect of asset impairment on the financial statements.</li> <li>5. Analyze the disposal of long-lived tangible assets.</li> <li>6. Analyze the acquisition, use, and disposal of long-lived intangible assets.</li> <li>7. Interpret the fixed asset turnover ratio.</li> <li>8. Describe factors to consider when comparing companies' long-lived assets.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p> | Chapter 9      | Nov 8    |

| Weeks   | Topics / Assignments  | Reading                  | Due Date      |
|---|---|--------------------------|---------------|
| <p><b>Week 12</b><br/>(Nov 8 – 14)</p>  | <p><b>Chapter 10 - Liabilities</b></p> <ol style="list-style-type: none"> <li>1. Explain the role of liabilities in financing a business.</li> <li>2. Explain how to account for common types of current liabilities.</li> <li>3. Analyze and record bond liability transactions.</li> <li>4. Describe how to account for contingent liabilities.</li> <li>5. Calculate and interpret the debt-to-assets ratio and the times interest earned ratio.</li> <li>6. Use straight-line bond amortization.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p>                                | <p>Chapter<br/>10</p>    | <p>Nov 15</p> |
| <p><b>Week 13</b><br/>(Nov 15 – 21)</p>   | <p><b>Chapter 11 - Stockholders' Equity</b></p> <ol style="list-style-type: none"> <li>1. Explain the role of stock in financing a corporation.</li> <li>2. Explain and analyze common stock transactions.</li> <li>3. Explain and analyze cash dividends, stock dividends, and stock split transactions.</li> <li>4. Describe the characteristics of preferred stock and analyze transaction affecting preferred stock.</li> <li>5. Analyze the earnings per share (EPS), return on equity (ROE), and price/earnings (P/E) ratios.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L</p> | <p>Chapter<br/>11</p>    | <p>Nov 22</p> |
| <p><b>Week 14-15</b><br/>(Nov 22 – Dec 5)<br/>No assignments<br/>due over<br/>Thanksgiving<br/>week</p> | <p><b>Chapter 12 – Statement of Cash Flows</b></p> <ol style="list-style-type: none"> <li>1. Identify cash flows arising from operating, investing, and financing activities.</li> <li>2. Report cash flows from operating activities, using the indirect method.</li> <li>3. Report cash flows from investing activities.</li> <li>4. Report cash flows from financing activities.</li> <li>5. Interpret cash flows from operating, investing, and financing activities.</li> </ol> <p><u>Homework:</u> Assignment and Chapter Quiz in D2L,</p>  | <p>Chapter<br/>12</p>    | <p>Dec 6</p>  |
| <p><b>Week 16-17</b><br/>(Dec 6 – 15)</p>   | <p><b>General Ledger Project, Assessment Exam, and Exam 3:</b></p> <ul style="list-style-type: none"> <li>• The general ledger project is completed in Connect.</li> <li>• All exams are proctored and taken online through Honorlock. See notes in Section X below for more information.</li> <li>• Assessment Exam is 1 hour, 1 attempt, no retakes.</li> <li>• Exam is 2 hours, 1 attempt, no retakes.</li> <li>• Only one exam can be completed late. Late submissions will be reduced 20% and due by Dec 15.</li> </ul>  | <p>Chapters<br/>9-12</p> | <p>Dec 13</p> |

## **Late Policy**

Due to extenuating circumstances, students may submit an assignment past the due date. (See the definition of “extenuating circumstances” below).

Students are responsible for contacting their instructor regarding all late work and to establish the deadline for late submission. Students may submit homework, projects, and exams after the due date, but will receive a deduction for late submission. See the Methods of Instruction sections for details on the specific policies for late submission assignments.

*Technological issues are not considered valid grounds for late assignment submission.* At the faculty’s discretion, late work may be accepted without a point deduction, dependent solely on extenuating student circumstances which will require documentation to be submitted with the request.

*For Students Requesting Extensions Due to Extenuating Circumstances Only:* Extenuating circumstances are limited to any emergency which can be clearly documented, including, but not limited to, a death in the family, medical emergency/illness requiring medical attention for the student or family member, or related emergent circumstances. The documentation must show the event resulting in the late submission occurred no more than two (2) days prior to the deadline. Students must submit all documentation within 48 hours after the original assignment deadline. Unless all documentation is submitted as stated, no assignments will be accepted after one week following the assignment due date.

## **VII. Methods of Instruction**

Online video tutorials in D2L, online resources in Connect, homework, quizzes, exams, general ledger projects and writing assignments.

## **VIII. Course Practices Required:**

- |                                |                        |
|--------------------------------|------------------------|
| A. Weekly homework and quizzes | C. Proctored exams     |
| B. General ledger projects     | D. Writing assignments |

Course may be taught as face-to-face, hybrid or online course. This section of the course is an asynchronous online section.

## **IX. Instructional Materials**

Fundamentals of Financial Accounting – Phillips/Clor-Proell/Libby/Libby, 7th Edition, copyright 2022 with Connect access (students paid for Direct Digital Access (DDA) with tuition)

ACC153 Student Handout Packet 2021 – 2022 – available in the Oakton bookstore

Note: Current textbook information for each course and section is available on Oakton’s Schedule of Classes.

## **X. Methods for Evaluating Student Progress**

|  |              |
|--|--------------|
| Day one syllabus scavenger hunt activity in D2L                      | 5 points     |
| Weekly homework<br>12 assignments worth 5 to 10.5 points each        | 95 points    |
| Weekly quizzes<br>12 quizzes worth 10 points each (2 lowest dropped) | 100 points   |
| General ledger projects  | 95 points    |
| Writing assignments  | 75 points    |
| Departmental assessment exam in D2L                                  | 30 points    |
| 3 exams (200 points each)  | 600 points   |
| Total course   | 1,000 points |

### **Grading Scale:**

A: 90% and above  
B: 80-89%  
C: 70-79%  
D: 60-69%  
F: 59% and below

### **Chapter Video Lectures**

In the Content tool in D2L, you will find lecture videos for each chapter walking you through the learning objectives and course content.

### **Weekly Homework and Quizzes (195 points)**

Accounting is only learned from practice, so there are many exercises to help you really learn the content of this course. There are two categories of weekly assignments:

1. Homework in Connect
2. Chapter Quizzes in D2L

#### **For Homework in Connect:**

- You have unlimited attempts to work on each assignment. Within each attempt, you can check your answers and see feedback to help you learn.
- For homework, all of the help tools have been activated to help you with each exercise.
- Each exercise has a very low point value. These are designed to help you learn the material in a way that we have done in a face-to-face class, with eBook, resources, and hints available to you.
- Late submission policies (after the due date and due time):
  - 5% deduction of the points for each day late
  - No late submission assignments will be accepted after the exam due date
- The points earned in Connect are automatically updated in the D2L grades.

#### **For Online Quizzes in D2L:**

- You are allowed two attempts with the higher score counting towards your grade. You have 60 minutes to complete and submit each quiz attempt.
- Each question is worth 0.50 points for a total of 10 points per quiz.
- Quizzes cannot be completed late.
- The two lowest quiz scores will be dropped at the end of the semester.

### **General Ledger Projects (75 points)**

- The general ledger projects are completed manually and started in class. You may need time after class to finish.



- Projects submitted late will be reduced by 20% of the maximum points and must be submitted within 1 week of the due date.

### **Writing Assignments (75 points)**

The writing assignments are labeled as Taking it to the Net (TITTN) Questions in D2L. TITTN Questions are online field trips designed to connect the textbook content with the real world. There are three TITTN Question writing assignments during the semester. Each Taking it to the Net assignment consists of the following two parts over a two week period:

1. In Discussions:
  - a. post your initial response (by Thursday at 11:59pm)
  - b. build a conversation with at least two other student posts (by Monday at 8:00am)
  - c. respond to comments received from other student (having a peer-to-peer conversation)
2. In Assignments, submit a business memo using the Discussion posts and peer-to-peer conversation comments.

TITTN Questions are not accessible after the due date. No late submission assignments will be accepted after the due date. The TITTN Question responses are manually graded. I normally post grades within 72 hours following the due date.

The student is responsible for being familiar with the college standard for academic honesty and plagiarism. You can view more information in the Code of Academic Conduct at [https://www.oakton.edu/studentlife/academic\\_conduct/](https://www.oakton.edu/studentlife/academic_conduct/). In order to encourage academic honesty and to deter and detect plagiarism, online tools and other resources are used in this class. Assignments will be submitted using Turnitin suite of tools that provide information about the authenticity of submitted work.

### **Departmental Assessment Exam (30 points)**

The departmental assessment is completed in D2L Quizzes/Exams at the end of the course. The Assessment Exam is a proctored, 30 question standardized, multiple choice exam that all ACC153 students are required to complete. The exam is automatically graded by D2L, so you will see your score immediately after saving and submitting. It is a standardized departmental exam, and as such you cannot view the questions after submission.

### **Exams (600 points: 3 exams at 200 points each)**

There will be 3 proctored exams during the semester. Only one exam can be completed late during the term (after the due date). Exams completed late will be reduced by 20% of the maximum points and must be submitted within 1 week of the due date.

These exams will be in Connect and will consist of problems that are similar to the homework, quizzes, and practice exams. The practice exams, which are worth 5 points each, are available to focus your studying. The problems on the exam are very similar to the practice exam. There are also vocabulary and short essays included that are not in the practice exam.

You will use Honorlock to complete the exams. Honorlock is an online proctoring service that allows you to take your exam from the comfort of your home. You do not need to create an

account, download software, or schedule an appointment in advance. Honorlock is available 24/7 and all that is needed is a computer, a working webcam, a microphone, Google Chrome, and a stable Internet connection. Honorlock costs \$11.99 per course. *All costs associated with off-campus test proctoring are the responsibility of the student.*

If you do not have the appropriate device for this, Oakton can loan you a Chromebook. Contact IT HelpDesk at:

[https://www.oakton.edu/about/officesanddepartments/info\\_tech/resources/student\\_help/index.php](https://www.oakton.edu/about/officesanddepartments/info_tech/resources/student_help/index.php)

Honorlock will be recording your exam session by webcam and microphone, as well as recording your screen. Honorlock also has an integrity algorithm that can detect search-engine use, so please do not attempt to search for answers, even if it's on a secondary device. The best method to contact Honorlock with questions is to email them at [support@honorlock.com](mailto:support@honorlock.com) There is also a live-chat option in the Honorlock or you can contact the support line at 844-243-2500.

Students can also use the Oakton testing center:

Des Plaines Testing Center  
Room 2409  
847.635.1939

Skokie Testing Center  
Room A135  
847.635.1446

### **Extra Credit (optional assignments)**

Continue your learning by completing:

1. SmartBook chapter assignments - extra credit opportunities in Connect that are adaptive learning solutions. The SmartBook assignments are available up through the exam covering the chapter material.
2. Escape room activities – extra credit opportunities in D2L that include an element of challenge by requiring students to solve problems and unlock doors for accounting content and chapter material.
3. Quests for each chapter - extra credit opportunities that are similar to the chapter quizzes. The chapter quests are accessible after you complete a chapter quiz and up through the exam covering the chapter material.

Extra credit points possible for the Quests:

| <u>Points earned</u> | <u>Extra Credit Points</u> |
|----------------------|----------------------------|
| 7 - 7.5              | 0.5 point                  |
| 8 - 8.5              | 1 point                    |
| 9 - 9.5              | 1.5 points                 |
| 10                   | 2 points                   |

**Badge designations** - A badge is earned by completing the chapter quizzes and quests in the Quizzes/Exams tool in D2L. Your highest score earned on the chapter quiz or quest will count. The mastery percentage will determine your overall badge designation. Your course to date badge designation is shown at the top of Grades in D2L.

Badge levels based on total mastery:

| <u>Badge</u>            | <u>Mastery</u> |
|-------------------------|----------------|
| Staff Accountant        | 70% - 79%      |
| Accounting Manager      | 80% - 89%      |
| Chief Financial Officer | 90% or greater |

### **XI. Other Course Information:**

1. If you have a documented learning, psychological, or physical disability you may be entitled to reasonable academic accommodations or services. To request accommodations or services, contact the Access and Disability Resource Center at the Des Plaines or Skokie campus. All students are expected to fulfill essential course requirements. The College will not waive any essential skill or requirement of a course or degree program.
2. Oakton Community College is committed to maintaining a campus environment emphasizing the dignity and worth of all members of the community, and complies with all federal and state Title IX requirements.

Oakton Community College is committed to combatting sexual misconduct. As a result, college faculty and staff members are required to report any instances of sexual misconduct, including harassment and sexual violence, to the Title IX Coordinator so that all parties involved may be provided appropriate resources and support options. There are two important exceptions to this requirement:

- 1) A list of the college's Confidential Advisors who, as counselors and medical professionals, do not have this reporting responsibility and can maintain confidentiality, can be found here:  
<https://www.oakton.edu/student-services/counseling/contact/>
- 2) An important exception to the reporting requirement exists for academic work. Disclosures about sexual misconduct that are shared as part of an academic project, classroom discussion, or course assignment, are not required to be disclosed to the college's Title IX office.

Students who have been subjected to any form of sexual misconduct, are encouraged to access these resources:

- Office of Student Affairs: 847-635-1745
- SHARE @ the Wellness Center: 847-635-1885 (8:30 AM TO 5 PM M-F) and 847-635-1880 (after business hours to reach the Counselor on Call)
- Oakton's Title IX webpage: [https://www.oakton.edu/about/title\\_ix/index.php](https://www.oakton.edu/about/title_ix/index.php)

If there is a safety concern, please contact Oakton Police Department, 847-635-1880.

Other reporting information is available here:

[https://cm.maxient.com/reportingform.php?OaktonCC&layout\\_id=2](https://cm.maxient.com/reportingform.php?OaktonCC&layout_id=2)

Resources and support for:

- Pregnancy-related and parenting accommodations can be found at: [https://www.oakton.edu/about/title\\_ix/pregnancy\\_parenting.php](https://www.oakton.edu/about/title_ix/pregnancy_parenting.php)
- Resources and support for LGBTQ+ students can be found at [www.oakton.edu/lgbtq](http://www.oakton.edu/lgbtq)

3. Electronic video and/or audio recording is not permitted during class unless the student obtains written permission from the instructor. In cases where recordings are allowed, such content is restricted to personal use only. Any distribution of such recordings is strictly prohibited. Personal use is defined as use by an individual student for the purpose of studying or completing course assignments.

For students who have been approved for audio and/or video recording of lectures and other classroom activities as a reasonable accommodation by Oakton's Access Disabilities Resource Center (ADRC), applicable federal law requires instructors to permit those recordings. Such recordings are also limited to personal use. Any distribution of such recordings is strictly prohibited.

Violation of this policy will result in disciplinary action through the Code of Student Conduct.

4. **Oakton Emergency Building Closures.** When an Oakton building is closed due to an emergency (e.g., weather-related closings), that doesn't mean instruction stops. Students should check for communications from their instructor via D2L, other learning environments such as myMathlab, or via email or text. If you don't receive communication from your instructor within 24 hours of building closure, please contact them.

5. Tutoring/Accounting Lab

There are Accounting Lab hours at both campuses where accounting faculty and CPA's can help you with your homework. Feel free to just come and work at one of the computers and ask for help as needed. Hours and locations are posted in D2L.

6. Health Issues

Students who have a change of health status need to contact the instructor as soon as possible so arrangements can be handled in a timely manner. Documentation will be required.

7. Religious Observances

Oakton Community College recognizes the broad diversity of religious beliefs of its constituencies. Students who inform instructors in advance of an intended absence for a major religious observance will not be penalized, but it is the responsibility of students to disclose any religious observances to the instructor at the beginning of the semester so that arrangements can be made. Please look at your religious calendar right away, because last minute requests will not be considered.

8. Campus Closure

In the event that a campus is closed, please see your D2L course shell for further guidance from your instructor.

9. Withdrawal Dates

- The last day to withdraw and receive a full refund is Monday, August 30.
- The last day to withdraw and receive a 50% refund is Tuesday, September 7.
- The last day to switch to audit status is Monday, September 20. Audit students receive no credit.
- The last day to withdraw and have nothing appear on your transcript is Monday, September 20. The last day to withdraw and have a “W” on your transcript is Monday, October 25. After that date, you must receive a grade in the course.

10. Attendance

Class requires student to take responsibility for obtaining instructional materials, completing course work, participating in discussions, and taking the examinations. Student should contact the instructor e-mail or class website regarding any problems meeting course requirements.

11. Incomplete Grades

A student must have completed at least 60% of the required course work before an incomplete request will be considered. It is the student's responsibility to initiate requests for an incomplete and to follow through with the procedures to remove the incomplete grade.

12. Oakton's Campuses Closed on the following dates

September 6 – Labor Day

October 27 – College Learning Day (No daytime classes, College open)

November 11 – Veterans Day

November 25 and 26 – Thanksgiving Recess

November 27 and 28 – Thanksgiving Recess (No classes, College open)

13. The following protocols will be required while on campus to reduce the risk of COVID-19 transmission

- A mask or face covering must be worn to cover your mouth and nose the entire time you are on campus and all physical distancing guidelines must be followed. This is to provide for the safety of self and others. Unless a student is exempt due to a medical or behavioral condition or disability that prevents them from being able to wear a face covering, failure to comply is a violation of the Student Code of Conduct and may be subject to disciplinary action and removal from the classroom.
- Physical distancing of 6 feet or more must be maintained while on campus, including when waiting to enter a classroom and when exiting a classroom.
- When entering the classroom, choose the seat furthest from the door first. When exiting the classroom, let the person closest to the door leave first.
- You may be required to sanitize your workspace after use.